



Please reply to PO Box 40259  
Olympia, WA 98504-0259  
Fax: 360-586-2022

October 17, 2005

OFFICE OF  
INSURANCE COMMISSIONER

JAY HADLEY  
RYAN SWANSON CLEVELAND PLLC  
1201 THIRD AVENUE SUITE 3400  
SEATTLE WA 98101-3034

Re: Form A – UnitedHealth Group, Inc. Acquisition of PacifiCare of Washington, Inc.

Dear Mr. Hadley:

We received your firm's letters of September 9, 2005 and September 26, 2005 which respond to our letter dated August 4, 2005. In order to continue our review of the Form A we are requesting the following additional information:

- 1) Please provide a copy of the internal testing reports and copies of the public accountants' workpapers for goodwill and other intangibles. That should address our previous request for a copy of the evaluation/analysis of 2004 goodwill and intangibles.
- 2) Please provide certified copies of all Market Conduct Examinations completed in the past five years for any UnitedHealth Group, Inc. affiliate. Please include copies of any official correspondence from those affiliates or regulators regarding the examinations.
- 3) Please provide a copy of the Hart-Scott-Radino filing and the status of the review by the Department of Justice.

As a result of the above request for additional information, please be advised that the Form A filing is not complete. If you have any questions, please call me at 360-725-7214.

Sincerely,

A handwritten signature in black ink, appearing to read "James T. Odiorne", written over a circular stamp.

James T. Odiorne, CPA, JD  
Deputy Insurance Commissioner  
Company Supervision Division

cc: Dennis Edward Julnes, CPA, Chief Financial Analyst